

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

JEFFREY L. SCHWARTZ,

Petitioner,

V.

ALLISON GRAESSER, dba, INTERNAL
REVENUE AGENT; BARB GORR dba
PLATTE VALLEY BANK;
DEPARTMENT OF TREASURY dba
INTERNAL REVENUE SERVICE;
PLATTE VALLEY BANK

Respondents.

Case No.: 4:12CV3052

ANSWER OF BARB GORR AND
PLATTE VALLEY BANK TO
PETITIONER'S
VERIFIED PETITION TO
QUASH INVALID SUMMONS

COME NOW the Respondents, Barb Gorr and Platte Valley Bank and pursuant to Fed. R. Civ. P. 12(b), by and through their undersigned counsel of record, hereby answer the allegations in Petitioner's Verified Petition to Quash Invalid Summons as follows:

1. Platte Valley Bank is a Nebraska State Banking Corporation authorized to do business in the State of Nebraska with a place of business in the State of Nebraska.
2. Barb Gorr is an employee of Platte Valley Bank.
3. Platte Valley Bank alleges that it is the recipient of a Summons dated March 1, 2012, issued by the Commissioner of Internal Revenue requesting certain documentation concerning the account of Jeffrey L. Schwartz.
4. Platte Valley Bank alleges that it is in possession of certain records requested and is holding the records pending further direction by this Court.
5. Platte Valley Bank lacks sufficient knowledge to neither admit nor deny the other allegations that the Petition contains.

DATED this 10th day of April, 2012.

BARB GORR dba PLATTE VALLEY BANK and
PLATTE VALLEY BANK, Respondents.

By /s/ Howard P. Olsen, Jr.
Howard P. Olsen, Jr.

NSBA #13139
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Scottsbluff, NE 69361
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 10th day of April, 2012, the foregoing was served by first-class U.S. mail, postage prepaid upon the following:

Jeffrey L. Schwartz
120858 County Road 33
Minatare, NE 69356

Allison Graesser
dba Internal Revenue Agent
2001 Broadway, Ste. 3
P.O. Box 766
Scottsbluff, NE 69363-0766

/s/ Howard P. Olsen, Jr.
Howard P. Olsen, Jr.